

Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2010

	Special Revenue			
	Emergency Services	Veterans' Relief	Social Services	Law Library
Assets				
Current Assets:				
Cash & Cash Equivalents	\$ 234,261	\$ -	\$ 428,409	\$ 8,204
Investments	133,927	189,901	236,879	4,537
Taxes Receivable	-	8,968	11,955	-
Accounts Receivable	-	-	2,260	-
Interest Receivable	1	44	-	-
Other Current Receivables	-	-	-	-
Due from Other Funds	83,020	-	286	-
Due from Other Governmental Units	6,696	-	561,390	-
Prepays	-	-	-	-
Total Assets	\$ 457,905	\$ 198,913	\$ 1,241,179	\$ 12,741
Liabilities and Fund Balance				
Current Liabilities:				
Accounts/Vouchers Payable	\$ 2,750	\$ 1,407	\$ 310,018	\$ 4,315
Due to Other Funds	157	472	2,293	-
Interfund Loans payable	-	-	-	-
Due to Other Governmental Units	-	-	143,582	-
Accrued Employee Benefits	10,976	-	34,181	-
Unearned Revenue	-	-	-	-
Custodial Accounts	-	-	-	-
Long-Term Liabilities:				
Deferred Revenue	-	8,968	11,955	-
Total Liabilities	13,883	10,847	502,029	4,315
Fund Balance				
Fund Balances:				
Reserved for Prepaid	-	-	-	-
Reserved: LT Loan				
Unreserved, reported in:				
Special Revenue Funds	444,022	188,066	739,150	8,426
Debt Service Funds				
Capital Project Funds				
Total Equity & Other Credits	444,022	188,066	739,150	8,426
See Accompanying Notes to Financial Statements				
Total Liabilities and Fund Balance	\$ 457,905	\$ 198,913	\$ 1,241,179	\$ 12,741

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	Special Revenue			
	SW Wash Fair	Communi- cations	Treasurer's O & M	Drug Control
Assets				
Current Assets:				
Cash & Cash Equivalents	\$ 380	\$ -	\$ -	\$ 2,469
Investments	62,987	978,097	90,699	1,365
Taxes Receivable	-	-	79,554	-
Accounts Receivable	9,299	161	-	-
Interest Receivable	10	220	19	-
Other Current Receivables	-	-	-	-
Due from Other Funds	19	565	23	-
Due from Other Governmental Units	-	24,539	-	-
Prepays	-	360	-	-
Total Assets	\$ 72,695	\$ 1,003,942	\$ 170,295	\$ 3,834
Liabilities and Fund Balance				
Current Liabilities:				
Accounts/Vouchers Payable	\$ 3,415	\$ 12,010	\$ 454	\$ -
Due to Other Funds	819	2,068	37	-
Interfund Loans payable	-	-	-	-
Due to Other Governmental Units	-	-	-	-
Accrued Employee Benefits	8,740	110,833	3,914	-
Unearned Revenue	8,006	-	-	-
Custodial Accounts	9,305	-	-	-
Long-Term Liabilities:				
Deferred Revenue	-	-	79,554	-
Total Liabilities	30,285	124,911	83,959	-
Fund Balance				
Fund Balances:				
Reserved for Prepaid	-	360	-	-
Reserved: LT Loan				
Unreserved, reported in:				
Special Revenue Funds	42,410	878,671	86,336	3,834
Debt Service Funds				
Capital Project Funds				
Total Equity & Other Credits	42,410	879,031	86,336	3,834
See Accompanying Notes to Financial Statements				
Total Liabilities and Fund Balance	\$ 72,695	\$ 1,003,942	\$ 170,295	\$ 3,834

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	Special Revenue			
	Community Development	Chehalis Basin Flood Authority	Forest Counties	Flood Control Zone
Assets				
Current Assets:				
Cash & Cash Equivalents	\$ 68,695	\$ 92,711	\$ 12,397	\$ 46,729
Investments	37,873	51,262	6,855	25,838
Taxes Receivable	-	-	-	-
Accounts Receivable	32,268	-	-	-
Interest Receivable	-	-	-	-
Other Current Receivables	-	-	-	-
Due from Other Funds	7,655	-	-	-
Due from Other Governmental Units	-	118,808	160,727	-
Prepays	173	-	-	-
Total Assets	\$ 146,664	\$ 262,781	\$ 179,979	\$ 72,567
Liabilities and Fund Balance				
Current Liabilities:				
Accounts/Vouchers Payable	\$ 13,513	\$ 103,827	\$ -	\$ -
Due to Other Funds	5,129	4,239	-	-
Interfund Loans payable	-	150,000	-	-
Due to Other Governmental Units	3,756	619	-	-
Accrued Employee Benefits	56,384	-	-	-
Unearned Revenue	-	-	-	-
Custodial Accounts	30,232	-	-	-
Long-Term Liabilities:				
Deferred Revenue	-	-	-	-
Total Liabilities	109,014	258,685	-	-
Fund Balance				
Fund Balances:				
Reserved for Prepaid	173	-	-	-
Reserved: LT Loan				
Unreserved, reported in:				
Special Revenue Funds	37,477	4,096	179,979	72,567
Debt Service Funds				
Capital Project Funds				
Total Equity & Other Credits	37,650	4,096	179,979	72,567
See Accompanying Notes to Financial Statements				
Total Liabilities and Fund Balance	\$ 146,664	\$ 262,781	\$ 179,979	\$ 72,567

Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2010

	Special Revenue			
	Paths & Trails	Distressed Counties	REET E-Technology	Dispute Resolution
Assets				
Current Assets:				
Cash & Cash Equivalents	\$ -	\$ 1,531,084	\$ 105,914	\$ 14,983
Investments	154,234	1,294,356	58,563	8,285
Taxes Receivable	-	-	-	-
Accounts Receivable	-	-	-	-
Interest Receivable	35	95	-	-
Other Current Receivables	-	12,415	8,632	-
Due from Other Funds	15,796	-	-	-
Due from Other Governmental Units	-	641,761	-	-
Prepays	-	-	-	-
Total Assets	\$ 170,065	\$ 3,479,711	\$ 173,109	\$ 23,268
Liabilities and Fund Balance				
Current Liabilities:				
Accounts/Vouchers Payable	\$ -	\$ -	\$ -	\$ 4,070
Due to Other Funds	66,562	-	50,445	-
Interfund Loans payable	-	-	-	-
Due to Other Governmental Units	-	-	-	-
Accrued Employee Benefits	-	-	-	-
Unearned Revenue	-	-	-	-
Custodial Accounts	-	-	-	-
Long-Term Liabilities:				
Deferred Revenue	-	-	-	-
Total Liabilities	66,562	-	50,445	4,070
Fund Balance				
Fund Balances:				
Reserved for Prepaid	-	-	-	-
Reserved: LT Loan		571,871		
Unreserved, reported in:				
Special Revenue Funds	103,503	2,907,840	122,664	19,198
Debt Service Funds				-
Capital Project Funds				-
Total Equity & Other Credits	103,503	3,479,711	122,664	19,198
See Accompanying Notes to Financial Statements				
Total Liabilities and Fund Balance	\$ 170,065	\$ 3,479,711	\$ 173,109	\$ 23,268

Combining Balance Sheet
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	Special Revenue			
	Comm Dev Block Grant	Grant Award	Election Reserve	Auditor's O & M
Assets				
Current Assets:				
Cash & Cash Equivalents	\$ -	\$ 27,080	\$ -	\$ -
Investments	-	14,973	87,599	481,993
Taxes Receivable				
Accounts Receivable	-			222
Interest Receivable	-	-	15	109
Other Current Receivables	-			
Due from Other Funds	-			9
Due from Other Governmental Units	6,125		26,542	34
Prepays	-	4		
Total Assets	\$ 6,125	\$ 42,057	\$ 114,156	\$ 482,367
Liabilities and Fund Balance				
Current Liabilities:				
Accounts/Vouchers Payable	\$ -	\$ -	\$ -	\$ -
Due to Other Funds	-	-	-	34,667
Interfund Loans payable	-	-	-	-
Due to Other Governmental Units	6,125	-	-	-
Accrued Employee Benefits	-	-	-	1,860
Unearned Revenue	-	-	-	-
Custodial Accounts	-	-	-	-
Long-Term Liabilities:				
Deferred Revenue	-	-	-	-
Total Liabilities	6,125	-	-	36,527
Fund Balance				
Fund Balances:				
Reserved for Prepaid	-	4	-	-
Reserved: LT Loan				
Unreserved, reported in:				
Special Revenue Funds	-	42,053	114,156	445,840
Debt Service Funds	-	-	-	-
Capital Project Funds	-	-	-	-
Total Equity & Other Credits	-	42,057	114,156	445,840
See Accompanying Notes to Financial Statements				
Total Liabilities and Fund Balance	\$ 6,125	\$ 42,057	\$ 114,156	\$ 482,367

Combining Balance Sheet
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	Special Revenue			
	Criminal Drug Investigation	Sheriff's Airplane	Gambling and Fraud Enforce.	Public Health
Assets				
Current Assets:				
Cash & Cash Equivalents	\$ 11,000	\$ 3,946	\$ -	\$ 207,415
Investments	129,815	2,182	588,564	113,828
Taxes Receivable		-	-	-
Accounts Receivable		-	-	5,141
Interest Receivable	29	-	133	-
Other Current Receivables		-	-	-
Due from Other Funds		-	13	6,578
Due from Other Governmental Units		-	-	197,938
Prepays		832	-	72
Total Assets	\$ 140,844	\$ 6,960	\$ 588,710	\$ 530,972
Liabilities and Fund Balance				
Current Liabilities:				
Accounts/Vouchers Payable	\$ 155	\$ -	\$ 1,058	\$ 17,222
Due to Other Funds	-	-	14	9,135
Interfund Loans payable	-	-	-	-
Due to Other Governmental Units	-	-	-	46
Accrued Employee Benefits	-	-	5,574	91,081
Unearned Revenue	-	-	-	36,148
Custodial Accounts	1,000	-	-	-
Long-Term Liabilities:				
Deferred Revenue	-	-	-	-
Total Liabilities	1,155	-	6,646	153,632
Fund Balance				
Fund Balances:				
Reserved for Prepaid	-	832	-	72
Reserved: LT Loan				
Unreserved, reported in:				
Special Revenue Funds	139,689	6,128	582,064	377,268
Debt Service Funds	-	-	-	-
Capital Project Funds	-	-	-	-
Total Equity & Other Credits	139,689	6,960	582,064	377,340
See Accompanying Notes to Financial Statements				
Total Liabilities and Fund Balance	\$ 140,844	\$ 6,960	\$ 588,710	\$ 530,972

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Special Revenue					
	Senior Transportation	SWWF Ent. Reserve	Stadium	Senior Services	Totals
Assets					
Current Assets:					
Cash & Cash Equivalents	\$ 7,145	\$ -	\$ -	\$ -	\$ 2,802,822
Investments	3,950	34	372,854	99,835	5,231,285
Taxes Receivable	-	-	-	-	100,477
Accounts Receivable	-	-	-	-	49,351
Interest Receivable	-	-	85	23	818
Other Current Receivables	-	-	-	-	21,047
Due from Other Funds	-	-	-	-	113,964
Due from Other Governmental Units	-	-	10,436	-	1,754,996
Prepays	-	-	998	-	2,439
Total Assets	\$ 11,095	\$ 34	\$ 384,373	\$ 99,858	\$ 10,077,199
Liabilities and Fund Balance					
Current Liabilities:					
Accounts/Vouchers Payable	\$ -	\$ -	\$ 20,142	\$ -	\$ 494,356
Due to Other Funds	-	-	-	-	176,037
Interfund Loans payable	-	-	-	-	150,000
Due to Other Governmental Units	-	-	-	-	154,128
Accrued Employee Benefits	-	-	-	-	323,543
Unearned Revenue	-	-	-	-	44,154
Custodial Accounts	-	-	-	-	40,537
Long-Term Liabilities:					
Deferred Revenue	-	-	-	-	100,477
Total Liabilities	-	-	20,142	-	1,483,232
Fund Balance					
Fund Balances:					
Reserved for Prepaid	-	-	998	-	2,439
Reserved: LT Loan					571,871
Unreserved, reported in:					-
Special Revenue Funds	11,095	34	363,233	99,858	8,019,657
Debt Service Funds	-	-	-	-	-
Capital Project Funds	-	-	-	-	-
Total Equity & Other Credits	11,095	34	364,231	99,858	8,593,967
See Accompanying Notes to Financial Statements					
Total Liabilities and Fund Balance	\$ 11,095	\$ 34	\$ 384,373	\$ 99,858	\$ 10,077,199

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	Debt Service		
	2003 Bond Redemption	1999 Bond Redemption	2005 Bond Redemption
Assets			
Current Assets:			
Cash & Cash Equivalents	\$ 1	\$ 125	\$ -
Investments	554	4,047	4,515
Taxes Receivable	-	-	-
Accounts Receivable	-	-	-
Interest Receivable	-	1	1
Other Current Receivables	-	-	-
Due from Other Funds	-	-	-
Due from Other Governmental Units	-	-	-
Prepays	-	-	-
Total Assets	\$ 555	\$ 4,173	\$ 4,516
Liabilities and Fund Balance			
Current Liabilities:			
Accounts/Vouchers Payable	\$ -	\$ -	\$ -
Due to Other Funds	-	-	-
Interfund Loans payable	-	-	-
Due to Other Governmental Units	-	-	-
Accrued Employee Benefits	-	-	-
Unearned Revenue	-	-	-
Custodial Accounts	-	-	-
Long-Term Liabilities:			
Deferred Revenue	-	-	-
Total Liabilities	-	-	-
Fund Balance			
Fund Balances:			
Reserved for Prepaid	-	-	-
Reserved: LT Loan	-	-	-
Unreserved, reported in:			
Special Revenue Funds	-	-	-
Debt Service Funds	555	4,173	4,516
Capital Project Funds	-	-	-
Total Equity & Other Credits	555	4,173	4,516
See Accompanying Notes to Financial Statements			
Total Liabilities and Fund Balance	\$ 555	\$ 4,173	\$ 4,516

Combining Balance Sheet
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	Debt Service		
	2010 Bond Redemption	2007 Bond Redemption	Total
Assets			
Current Assets:			
Cash & Cash Equivalents	\$ 2,030	\$ -	\$ 2,156
Investments	1,123	-	10,239
Taxes Receivable	-	-	-
Accounts Receivable	-	-	-
Interest Receivable	-	-	2
Other Current Receivables	-	-	-
Due from Other Funds	-	-	-
Due from Other Governmental Units	-	-	-
Prepays	-	-	-
Total Assets	\$ 3,153	\$ -	\$ 12,397
Liabilities and Fund Balance			
Current Liabilities:			
Accounts/Vouchers Payable	\$ -		\$ -
Due to Other Funds	-		-
Interfund Loans payable	-		-
Due to Other Governmental Units	-		-
Accrued Employee Benefits	-		-
Unearned Revenue	-		-
Custodial Accounts	-		-
Long-Term Liabilities:			
Deferred Revenue	-		-
Total Liabilities	-	-	-
Fund Balance			
Fund Balances:			
Reserved for Prepaid	-	-	-
Reserved: LT Loan			
Unreserved, reported in:			
Special Revenue Funds	-		-
Debt Service Funds	3,153	-	12,397
Capital Project Funds			-
Total Equity & Other Credits	3,153	-	12,397
See Accompanying Notes to Financial Statements			
Total Liabilities and Fund Balance	\$ 3,153	\$ -	\$ 12,397

Combining Balance Sheet
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	Capital Projects		Total Nonmajor Governmental Funds
	Land Acquisition	Totals	
Assets			
Current Assets:			
Cash & Cash Equivalents	\$ -	\$ -	\$ 2,804,978
Investments	1,087,964	1,087,964	6,329,488
Taxes Receivable	-	-	100,477
Accounts Receivable	-	-	49,351
Interest Receivable	5,252	5,252	6,072
Other Current Receivables	-	-	21,047
Due from Other Funds	-	-	113,964
Due from Other Governmental Units	19,350	19,350	1,774,346
Prepays	-	-	2,439
Total Assets	\$ 1,112,566	\$ 1,112,566	\$ 11,202,162
Liabilities and Fund Balance			
Current Liabilities:			
Accounts/Vouchers Payable	\$ -	\$ -	\$ 494,356
Due to Other Funds	-	-	176,037
Interfund Loans payable	-	-	150,000
Due to Other Governmental Units	-	-	154,128
Accrued Employee Benefits	-	-	323,543
Unearned Revenue	-	-	44,154
Custodial Accounts	-	-	40,537
Long-Term Liabilities:			
Deferred Revenue	-	-	100,477
Total Liabilities	-	-	1,483,232
Fund Balance			
Fund Balances:			
Reserved for Prepaid	-	-	2,439
Reserved: LT Loan	-	-	571,871
Unreserved, reported in:			
Special Revenue Funds	-	-	8,019,657
Debt Service Funds	-	-	12,397
Capital Project Funds	1,112,566	1,112,566	1,112,566
Total Equity & Other Credits	1,112,566	1,112,566	9,718,930
accompanying Notes to Financial Statements			
Total Liabilities and Fund Balance	\$ 1,112,566	\$ 1,112,566	\$ 11,202,162